

House Bill 595 (AS PASSED HOUSE AND SENATE)

By: Representatives Millar of the 79th, Jacobs of the 80th, Drenner of the 86th, Chambers of the 81st, Henson of the 87th, and others

A BILL TO BE ENTITLED

AN ACT

To provide for a homestead exemption from certain DeKalb County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of DeKalb County, including but not limited to, any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

(2) "Base year" means the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead.

(3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.

(b) Each resident of DeKalb County is granted an exemption on that person's homestead from DeKalb County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of the homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall

1 be adjusted to reflect such removal and the exemption shall be recalculated accordingly. The
2 value of that property in excess of such exempted amount shall remain subject to taxation.

3 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
4 section unless the person or person's agent files an application with the tax commissioner of
5 DeKalb County giving such information relative to receiving such exemption as will enable
6 the tax commissioner to make a determination as to whether such owner is entitled to such
7 exemption. The tax commissioner of DeKalb County shall provide application forms for this
8 purpose.

9 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
10 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
11 so long as the owner occupies the residence as a homestead. After a person has filed the
12 proper application as provided in subsection (c) of this section, it shall not be necessary to
13 make application thereafter for any year and the exemption shall continue to be allowed to
14 such person. It shall be the duty of any person granted the homestead exemption under
15 subsection (b) of this section to notify the tax commissioner of the county in the event that
16 person for any reason becomes ineligible for that exemption.

17 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
18 ad valorem taxes, county or independent school district ad valorem taxes for educational
19 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
20 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
21 homestead exemption applicable to county ad valorem taxes for county purposes.

22 (f) The exemption granted by subsection (b) of this section shall apply only to taxable years
23 2007 through 2011. Unless renewed or extended by subsequent Act of the General
24 Assembly, the exemption granted by subsection (b) of this section shall not apply to taxable
25 year 2012 or any subsequent taxable year.

26 SECTION 2.

27 Unless otherwise prohibited by the federal Voting Rights Act of 1965, as amended, the
28 election superintendent of DeKalb County shall call and conduct an election on the Tuesday
29 after the first Monday in November, 2006, as provided in this section for the purpose of
30 submitting this Act to the electors of DeKalb County for approval or rejection; provided
31 however, that if a county-wide referendum for DeKalb County is held prior to the Tuesday
32 after the first Monday in November, 2006, the election superintendent of DeKalb County
33 shall call and conduct an election on the same date as such county-wide referendum for the
34 purpose of submitting this Act to the electors of DeKalb County for approval or rejection.
35 The election superintendent shall issue the call and conduct such election as provided by

1 general law. The superintendent shall cause the date and purpose of the election to be
2 published once a week for two weeks immediately preceding the date thereof in the official
3 organ of DeKalb County. The ballot shall have written or printed thereon the words:

4 "() YES Shall the Act be approved which provides a homestead exemption from
5 DeKalb County ad valorem taxes for county purposes in an amount equal
6 () NO to the amount by which the current year assessed value of a homestead
7 exceeds the base year assessed value of such homestead?"

8 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
9 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
10 such question are for approval of the Act, Section 1 of this Act shall become of full force and
11 effect on the first day of January immediately following the date of the referendum election.
12 If the Act is not so approved or if the election is not conducted as provided in this section,
13 Section 1 of this Act shall not become effective and this Act shall be automatically repealed
14 on the first day of January immediately following such election date. The expense of such
15 election shall be borne by DeKalb County. It shall be the duty of the election superintendent
16 of DeKalb County to certify the results thereof to the Secretary of State.

17 SECTION 3.

18 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
19 its approval by the Governor or upon its becoming law without such approval.

20 SECTION 4.

21 All laws and parts of laws in conflict with this Act are repealed.